

# **ELECTRONIC DATA PROCESSING**

STATE OF NEVADA  
GAMING CONTROL BOARD  
INTERNAL AUDIT COMPLIANCE CHECKLIST

**ELECTRONIC DATA PROCESSING**

**WALK-THROUGH PROCEDURES**

For the walk-through procedures, indicate (by tickmark) whether the procedures were confirmed through inquiry of licensee personnel, via observation of procedures, or examination of a completed document.

Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary.

**Note W/P Ref.:** \_\_\_\_\_

All “no” and “n/a” answers require an explanation and disposition (e.g., approval of alternative procedure granted by the Board, including computerized applications). All exceptions noted should be carried to the internal auditor’s report/summary of findings for timely follow-up.

**Note W/P Ref.:** \_\_\_\_\_

**Scope**

This checklist must be completed once in each fiscal year.

**MICS Variations and Regulation Waivers**

Obtain copies of MICS variation requests and GCB correspondence regarding such requests from appropriate property personnel. Review to determine status of evidence of any waivers or alternative requirements imposed by granted variations. Modify and/or perform additional procedures as applicable.

**Associated Equipment**

Determine if field trial or final approval has been received for all associated equipment used in the EDP department. For all unreported associated equipment, cite violations of **Regulation 14.290**. If any associated equipment is currently on field trial, it is not necessary to perform a walk-through of the procedures in effect utilizing the field trial letter. For “approved” associated equipment, utilizing the final approval letter, perform a walk-through of any **special requirements** imposed on the use of the associated equipment including any additional controls which were included in the written system of internal control.

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted or Associated Equipment Approval	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

**Note:** Variations/waivers and associated equipment need only be scheduled once. Refer to the work paper where the details are scheduled and complete the last two columns of the above grid if walk-through procedures are affected.

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	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
1. Complete the CPA MICS Compliance Checklist for Electronic Data Processing in accordance with the CPA MICS Compliance Reporting Requirements "Guidelines".					
<b><u>Procedures Modified or Added</u></b>					

**E = Confirmed via examination/review**  
**I = Confirmed via inquiry**  
**O = Confirmed via observation**

	Initials	Date
Prepared by		

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**TESTING PROCEDURES**

**OBJECTIVES:** To determine if controls for the electronic data processing department are adequate and comply with the MICS.

**PREPARATION:** Review the MICS variations and regulation waivers scheduled during the electronic data processing department walk-through procedures. Modify and/or perform additional procedures as applicable. Note below the number of the procedure modified or added. Only the last two columns need to be completed if the remaining information is scheduled in the "Walk-through Procedures Checklist".

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted or Associated Equipment Approval	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

**SCOPE:** Unless otherwise indicated, select 1 day per year.  
**Indicate Test Date:** \_\_\_\_\_

**COMPLETION:** Using your own work papers, document the completion of the procedures listed below. All exceptions noted should be carried to the internal auditor's report/summary of findings for timely follow-up.  
**Note W/P Ref.:** \_\_\_\_\_

	W/P Reference/Comments	Auditor's Initials/Date
1. Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow-up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary.		
<b><u>Procedures Modified or Added</u></b>		